

GRANT PARISH POLICE JURY
Colfax, Louisiana

Annual Financial Report
For the year ended December 31, 2000

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June 15, 2001

INDEPENDENT AUDITORS' REPORT

The Grant Parish Police Jury
Colfax, Louisiana 71417

We have audited the accompanying primary government financial statements of the Grant Parish Police Jury, as of and for the year ended December 31, 2000, as listed in the table of contents. These financial statements are the responsibility of the Grant Parish Police Jury's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 9, the Police Jury is a defendant in numerous lawsuits and legal counsel has been unable to quantify any exposure to losses that may result from certain pending litigation. Furthermore, the auditors have not obtained formal representations from legal counsel regarding the current status of pending litigation and unasserted claims. Since the Police Jury does not maintain general liability insurance coverage, there is no protection from any unfavorable judgments that might arise from the pending litigation or unasserted claims. No provision for any liability that may result has been made in the accompanying financial statements.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to obtain formal representations from legal counsel regarding the current status of pending litigation and unasserted claims the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the Grant Parish Police Jury, as of December 31, 2000, and the results of its

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Grant Parish Police Jury
June 15, 2001

operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of the component units of the Grant Parish Police Jury, do not purport to, and do not present fairly the financial position of the Grant Parish Police Jury as of December 31, 2000, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2001 on our consideration of the Grant Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The combining statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the primary government financial statements of the Grant Parish Police Jury. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the primary government financial statements of the Grant Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, except for the effects of the departures described in the previous paragraphs, the accompanying supplemental information is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Grant Parish Police Jury
Colfax, Louisiana 71417

We have audited the primary government financial statements of the Grant Parish Police Jury, as of and for the year ended December 31, 2000, and have issued our report thereon dated June 15, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether the Grant Parish Police Jury's primary government financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the Grant Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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Grant Parish Police Jury
June 15, 2001

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Rozier, Harrington & McKay

ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

GRANT PARISH POLICE JURY

Combined Balance Sheet

All Fund Types and Account Groups

December 31, 2000

	Governmental Funds			Proprietary Funds		Account Group			
	Special Revenue Funds		Capital Project Funds	Enterprise Fund		General	Fixed Assets	Long-term Debt	Total (Memorandum Only)
	General Fund								
Assets									
Cash and cash equivalents	\$ 75,255	\$ 1,397,784	\$ 48,038	\$ 543,228	\$	-	-	-	\$ 2,064,305
Receivables	260,835	890,077	-	90,704		-	-	-	1,241,616
Interfund receivables	125,550	4,139	-	-		-	-	-	129,689
Prepaid expenses	-	-	-	7,853		-	-	-	7,853
Land, buildings and equipment (net of accumulated depreciation)	-	-	-	687,874		4,230,005	-	-	4,917,879
Amount to be provided for retirement of general long-term debt	-	-	-	-		-	-	504,934	504,934
Total assets	\$ 461,640	\$ 2,292,000	\$ 48,038	\$ 1,329,659	\$	\$ 4,230,005	\$ 504,934	\$	\$ 8,866,276

The accompanying notes are an integral part of the financial statements.

GRANT PARISH POLICE JURY

Combined Balance Sheet

All Fund Types and Account Groups

December 31, 2000

	Governmental Funds			Proprietary Funds		Account Group			
	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Fund		General Assets	General Long-term Debt	Total (Memorandum Only)	
Liabilities and Fund Equity									
Liabilities:									
Bank overdraft	\$ -	\$ 114	\$ -	\$ -		\$ -	\$ -	\$ 114	
Accounts, salaries and other payables	109,009	144,029	765	67,775		-	-	321,578	
Interfund payables	-	129,589	100	-		-	-	129,689	
Intergovernmental payables	768	21,404	-	-		-	-	22,172	
Other liabilities	1,016	-	-	77,785		-	-	78,801	
Capital leases	-	-	-	-		-	158,329	158,329	
Installment purchase obligations	-	-	-	-		-	15,477	15,477	
Judgements payable	-	-	-	-		-	237,181	237,181	
Compensated absences	-	-	-	5,224		-	93,947	99,171	
Total liabilities	110,793	295,136	865	150,784		-	504,934	1,062,512	
Fund Equity:									
Fund balance	350,847	1,996,864	47,173	-		-	-	2,394,884	
Investment in general fixed assets	-	-	-	-		4,230,005	-	4,230,005	
Retained earnings	-	-	-	757,718		-	-	757,718	
Contributed capital	-	-	-	421,157		-	-	421,157	
Total fund equity	350,847	1,996,864	47,173	1,178,875		4,230,005	-	7,803,764	
Total liabilities and fund equity	\$ 461,640	\$ 2,292,000	\$ 48,038	\$ 1,329,659		\$ 4,230,005	\$ 504,934	\$ 8,866,276	

The accompanying notes are an integral part of the financial statements.

GRANT PARISH POLICE JURY

Combined Statement of Revenue, Expenditures and Changes in Fund Balance Governmental Funds For the Year Ended December 31, 2000

	General Fund	Special Revenue Funds	Capital Project Funds	Total (Memorandum Only)
<u>Revenues:</u>				
Taxes:				
Ad valorem	\$ 122,696	\$ 646,217	\$ -	\$ 768,913
Sales and use	-	801,231	-	801,231
Other taxes	14,110	38,697	-	52,807
Federal grants	25,387	798,167	-	823,554
State funds:				
Parish transportation funds	-	315,945	-	315,945
State revenue sharing	18,141	95,222	-	113,363
Severance taxes	398,762	-	-	398,762
Other state funds	25,265	34,913	-	60,178
Local funds	48,555	116,248	-	164,803
Fees and charges for services	90,451	-	-	90,451
Fines and forfeitures	33,446	77,543	-	110,989
Interest earned	2,824	31,486	717	35,027
Rental of properties	9,075	2,400	-	11,475
Other income	6,240	54,920	-	61,160
Total revenues	<u>794,952</u>	<u>3,012,989</u>	<u>717</u>	<u>3,808,658</u>
<u>Expenditures:</u>				
General Government:				
Legislative	150,739	-	-	150,739
Judicial	209,544	158,416	-	367,960
Elections	34,576	-	-	34,576
Finance and administrative	258,469	152,711	335	411,515
Other general government	26,116	93,767	-	119,883
Public safety	182,969	-	-	182,969
Public works	398	1,463,284	-	1,463,682
Health and welfare	-	555,873	-	555,873
Culture and recreation	5,380	227,666	-	233,046
Economic development and assistance	7,228	-	-	7,228
Debt service	-	84,137	-	84,137
Capital outlay	2,473	17,037	-	19,510
Total expenditures	<u>877,892</u>	<u>2,752,891</u>	<u>335</u>	<u>3,631,118</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(82,940)</u>	<u>260,098</u>	<u>382</u>	<u>177,540</u>
<u>Other Financing Sources (Uses):</u>				
Operating transfers in	88,000	87,543	-	175,543
Operating transfers out	(87,543)	(88,000)	-	(175,543)
Total other financing sources (uses)	<u>457</u>	<u>(457)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(82,483)</u>	<u>259,641</u>	<u>382</u>	<u>177,540</u>
Fund balance - beginning of year	<u>433,330</u>	<u>1,737,223</u>	<u>46,791</u>	<u>2,217,344</u>
Fund balance - end of year	<u>\$ 350,847</u>	<u>\$ 1,996,864</u>	<u>\$ 47,173</u>	<u>\$ 2,394,884</u>

The accompanying notes are an integral part of the financial statements.

GRANT PARISH POLICE JURY
Combined Statement of Revenue, Expenditures and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
General and Special Revenue Funds
For the Year Ended December 31, 2000

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>						
Taxes						
Ad valorem	\$ 115,000	\$ 122,696	\$ 7,696	\$ 505,000	\$ 646,217	\$ 141,217
Sales and use	-	-	-	710,000	801,231	91,231
Other taxes	14,000	14,110	110	40,000	38,697	(1,303)
Federal grants	10,000	25,387	15,387	760,000	798,167	38,167
State funds:						
Parish transportation funds	-	-	-	135,000	315,945	180,945
State revenue sharing	18,000	18,141	141	68,000	95,222	27,222
Severance taxes	300,000	398,762	98,762	-	-	-
Other state funds	-	25,265	25,265	-	34,913	34,913
Local funds	-	48,555	48,555	-	116,248	116,248
Fees and charges for services	80,000	90,451	10,451	-	-	-
Fines and forfeitures	25,000	33,446	8,446	120,000	77,543	(42,457)
Interest earned	-	2,824	2,824	6,000	31,486	25,486
Rental of properties	10,000	9,075	(925)	-	2,400	2,400
Other income	30,000	6,240	(23,760)	138,000	54,920	(83,080)
Total revenues	602,000	794,952	192,952	2,482,000	3,012,989	530,989
<u>Expenditures:</u>						
General Government	730,000	679,444	50,556	480,000	404,894	75,106
Public safety	200,000	182,969	17,031	-	-	-
Public works	-	398	(398)	2,050,000	1,463,284	586,716
Health and welfare	50,000	-	50,000	895,000	555,873	339,127
Culture and recreation	50,000	5,380	44,620	350,000	227,666	122,334
Economic development and assistance	10,000	7,228	2,772	-	-	-
Debt service	-	-	-	-	84,137	(84,137)
Capital outlay	40,000	2,473	37,527	-	17,037	(17,037)
Total expenditures	1,080,000	877,892	202,108	3,775,000	2,752,891	1,022,109
Excess (Deficiency) of Revenue Over Expenditures	(478,000)	(82,940)	395,060	(1,293,000)	260,098	1,553,098
<u>Other Financing Sources (Uses):</u>						
Operating transfers in	100,000	88,000	(12,000)	55,000	87,543	32,543
Operating transfers out	(55,000)	(87,543)	(32,543)	(100,000)	(88,000)	12,000
Total other financing sources (uses)	45,000	457	(44,543)	(45,000)	(457)	44,543
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(433,000)	(82,483)	350,517	(1,338,000)	259,641	1,597,641
Fund balance - beginning of year	433,330	433,330	-	1,737,223	1,737,223	-
Fund balance - end of year	\$ 330	\$ 350,847	\$ 350,517	\$ 399,223	\$ 1,996,864	\$ 1,597,641

The accompanying notes are an integral part of the financial statements.

GRANT PARISH POLICE JURY
Statement of Revenues, Expenses, and Changes in Retained Earnings
For the Year Ended December 31, 2000

	<u>Proprietary Fund</u> <u>Enterprise Fund</u>
<u>Operating Revenues:</u>	
Sales of natural gas	\$ 402,761
Other operating revenue	1,200
Total revenues	<u>403,961</u>
<u>Operating Expenses:</u>	
Purchases of natural gas	210,570
Salaries and wages	97,794
Employee benefits and payroll taxes	18,186
Legal and professional	6,188
Insurance and bonding	13,029
Depreciation	37,392
Repairs and maintenance - distribution system	13,784
Equipment maintenance and rental	10,228
Telephone and utilities	6,780
Office supplies and expense	2,201
Other	9,124
Total expenses	<u>425,276</u>
Operating Income (Loss)	<u>(21,315)</u>
<u>Other Income and Expenses:</u>	
Interest income	16,773
Other	(3,921)
Total other income and expenses	<u>12,852</u>
Net income (loss)	<u>(8,463)</u>
Depreciation on improvements financed with contributed capital	<u>11,929</u>
Increase (decrease) in retained earnings	<u>3,466</u>
Retained earnings (deficit) - beginning of year	<u>754,252</u>
Retained earnings (deficit) - end of year	<u><u>\$ 757,718</u></u>

The accompanying notes are an integral part of the financial statements.

GRANT PARISH POLICE JURY

Statement of Cash Flows For the Year Ended December 31, 2000

	<u>Proprietary Fund</u>	<u>Enterprise Fund</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Operating income (loss)	\$	(21,315)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation		37,392
(Increase) decrease in operating receivables		(34,695)
(Increase) decrease in prepaid expenses		(2,886)
Increase (decrease) in accounts payable		12,249
Increase (decrease) in other liabilities		1,000
Increase (decrease) in customer deposits		<u>(112)</u>
 Net cash provided (used) by operating activities		<u>(8,367)</u>
 <u>FINANCING ACTIVITIES:</u>		
Cash payments for property and equipment		<u>(18,464)</u>
 Net cash provided (used) by capital and related financing activities		<u>(18,464)</u>
 <u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Interest receipts		<u>16,773</u>
 Net cash provided by investing activities		<u>16,773</u>
 Net increase (decrease) in cash		(10,058)
 Beginning cash balance		<u>553,286</u>
 Ending cash balance	\$	<u><u>543,228</u></u>

SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:

For the year ended December 31, 2000 there were no investing, capital or financing activities that did not result in cash receipts or payments.

The accompanying notes are an integral part of the financial statements.

GRANT PARISH POLICE JURY

Notes to Financial Statements

NOTE 1 –INTRODUCTION AND SIGNIFICANT ACCOUNTING POLICIES:

The Grant Parish Police Jury is the governing authority for Grant Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by eight jurors representing the various districts within the parish. The jurors serve four-year terms which expire on January 1, 2004.

State Law gives the Police Jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the powers to pass regulations affecting parish government; to regulate the construction and maintenance of roads, bridges and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged and unemployed in the parish. Funding to accomplish these tasks is provided primarily by ad valorem taxes, sales and use taxes, state revenue sharing, various state and federal grants, and interest earnings.

Reporting Entity

As the governing authority of the parish, for reporting purposes, the Grant Parish Police Jury is the financial reporting entity for Grant Parish. The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The accompanying financial statements are not intended to present financial position, results of operation and proprietary fund cash flows for the reporting entity as a whole. Data of component units that are financially accountable to the Police Jury has been excluded from the financial statements. Due to the absence of component unit data, the financial statements do not address the entire reporting entity.

The accompanying financial statements present data that is limited to the primary government. All funds, organizations, institutions, agencies, departments, and offices that are managed by the Grant Parish Police Jury are included in the primary government.

Fund Accounting

The accounts of the Police Jury are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the Police Jury:

Governmental Fund Type

General Fund - The General Fund is the general operating fund of the Police Jury. It is used to account for all financial resources except those required to be accounted for in another fund.

GRANT PARISH POLICE JURY

Notes to Financial Statements

Special Revenue Funds – Account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Project Funds – Account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Proprietary Funds

Enterprise Funds - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Account Groups

General Fixed Assets Account Group - This group of accounts is used to account for fixed assets of the Police Jury other than those accounted for in the proprietary fund.

General Long-Term Debt Account Group - This group of accounts is used to account for long-term debt of the Police Jury not accounted for in the proprietary fund.

Basis Of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income and gross receipts are considered "measurable" when in the hands of collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on long-term debt, which is recognized when due.

In both governmental and proprietary funds, inventories of supplies are considered immaterial and are not recorded.

The proprietary funds are accounted for using the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. Utility revenues are billed on a cycle basis and are recognized in the month billed. Unbilled service

GRANT PARISH POLICE JURY

Notes to Financial Statements

receivables resulting from utility services rendered between cycle billing and the end of the month have been recognized in the accompanying financial statements.

The basis of accounting followed by proprietary funds is similar to accounting practices utilized by business enterprises. Due to these similarities, proprietary funds are allowed to follow certain pronouncement that are developed by the Financial Accounting Standards Board (FASB) for business enterprises. However, the Police Jury only applies those FASB pronouncements that were issued on or before November 30, 1989.

Short-term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for services rendered and reimbursements of expenditures. Outstanding receivables and payables resulting from the previously described transactions at the end of each year are classified as interfund receivables/payables on the balance sheets of funds involved in these transactions. Outstanding short-term interfund loans at the end of each year are also classified as interfund receivables/payables on the balance sheets of the funds involved in these transactions.

Advances to Other Funds

Long-term interfund loan receivables are recorded as advances from other funds and are offset in equal amounts by fund balance reserve accounts. This indicates that long-term interfund loan receivables do not constitute available expendable financial resources and consequently are not available for appropriation.

Prepaid Items

Prepaid items are charged against expenditures when the related fund liability is incurred.

Fixed Assets

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. Since the Police Jury does not capitalize infrastructures, these items are excluded from the general fixed assets account group. No depreciation has been provided on general fixed assets. General fixed assets are reported at historical cost, including any interest incurred during construction. Whenever the actual historical cost has been unavailable, it has been estimated based on replacement cost, assessed valuations or inquiry of knowledgeable individuals. Approximately 37% of the investment in general fixed assets has been estimated.

Property and equipment used in the proprietary fund operations is recorded at cost, including any interest incurred during construction, or estimated historical cost including interest incurred during construction. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Fixed assets are reported at historical cost, including any interest incurred during construction.

GRANT PARISH POLICE JURY

Notes to Financial Statements

Compensated Absences

Full time employees earn at least 10 days of annual leave on a yearly basis. In addition, employees may earn as much as 20 days of annual leave on a yearly basis depending on length of service. Furthermore, employees may accumulate as much as 20 days in annual leave that is payable upon termination.

The cost of current leave privileges is recognized as a current-year expenditure in the related governmental fund types when leave is actually taken. The cost of leave privileges not requiring current resources is reported as long-term debt.

Fund Equity

Contributed Capital

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, customers, or other funds when such resources are restricted for the acquisition or construction of capital assets. Contributed capital reported by the Police Jury is not subject to amortization.

Reserves

Reserves represent those portions of fund equity legally segregated for a specific future use.

Interfund Transactions

Quasi-external transactions are accounted for as revenues and expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Budget Practices

Budgets, including any amendments, are prepared in the manner prescribed by Louisiana revised statutes. Police Jury budgets present revenue and expenditures on a basis which is consistent with generally accepted accounting principles. Budgets are adopted annually for the general fund and each special revenue fund. Furthermore, the budgets are amended as necessary in the manner prescribed by Louisiana revised statutes.

Encumbrance Accounting

Purchase orders, contracts, and other commitments to engage in future expenditures are referred to as encumbrances. Since encumbrances do not represent liabilities or current expenditures, encumbrances are not reported in the accompanying financial statements.

GRANT PARISH POLICE JURY

Notes to Financial Statements

Statement Of Cash Flows

For the purpose of reporting cash flows, cash and cash equivalents includes all cash on hand, cash in banks and certificates of deposit.

Use Of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Total Columns On Combined Statements

Total columns on the combined statements are captioned "Memorandum" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 – TAXES:

Ad Valorem Taxes:

Ad valorem taxes are billed by the Grant Parish Assessor and collected for the Police Jury by the Grant Parish Sheriff's Office. The following is a summary of adjusted authorized and levied ad valorem tax millages for the year ended December 31, 2000:

	Adjusted Authorized <u>Millage</u>	Levied <u>Millage</u>	<u>Expiration Date</u>
General Alimony	4.74	4.74	None
Parish Road Maintenance	8.61	8.61	2007
Courthouse and Jail Maintenance	3.22	3.22	2007
Library Maintenance	10.90	10.90	2009
Health Unit Maintenance	2.15	2.15	2007

Sales and Use Tax

On September 29, 1984, voters of the parish approved a one per cent sales and use tax with no expiration date, which is dedicated to paying the cost of constructing, acquiring, improving, maintaining, and operating solid waste collection and disposal facilities for the parish, including the cost of enforcing litter laws and the payment of the cost of closing garbage dumps owned or operated by the parish at the time the sales and use tax proposition was passed. In addition, proceeds from the sales and use tax can be used to fund bonds to pay related capital costs. Sales taxes are collected on behalf of the Policy Jury by the Grant Parish Sheriff's Office.

GRANT PARISH POLICE JURY

Notes to Financial Statements

NOTE 3 - CASH AND CASH EQUIVALENTS:

Deposits are stated at cost, which approximates market value. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2000, the Police Jury has \$2,157,657 in deposits (collected bank balance). These deposits are secured from risk by \$300,000 of federal deposit insurance and \$2,746,043 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, State law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4 – RECEIVABLES:

The following is a summary of receivables at December 31, 2000:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Enterprise Funds</u>	<u>Total</u>
<u>Accounts Receivable</u>				
Utility Accounts	\$ ----	\$ ----	\$ 86,847	\$ 86,847
Other	8,261	20,455	3,857	32,573
<u>Total Accounts Receivable</u>	<u>8,261</u>	<u>20,455</u>	<u>90,704</u>	<u>119,420</u>
<u>Due From Other Governmental Units</u>				
Ad Valorem Taxes	125,007	656,155	----	781,162
Sales Taxes	----	47,672	----	47,672
Federal Funds	2,390	39,800	----	42,190
State of Louisiana	125,177	125,995	----	251,172
<u>Total Due From Other Governments</u>	<u>252,574</u>	<u>869,622</u>	<u>90,704</u>	<u>1,122,196</u>
<u>Total Receivables</u>	<u>\$ 260,835</u>	<u>\$ 890,077</u>	<u>\$ 90,704</u>	<u>\$ 1,241,616</u>

Management considers the amounts listed above to be fully collectible. There is no allowance for doubtful accounts.

NOTE 5 – INTERFUND BALANCES:

Amounts receivable and payable among the Police Jury's various funds are summarized as follows:

GRANT PARISH POLICE JURY

Notes to Financial Statements

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 125,550	\$ ----
Parish Road Maintenance Fund	315	79,063
Sanitary Landfill Maintenance Fund	----	11,678
Courthouse and Jail Maintenance Fund	----	4,711
Health Unit Maintenance Fund	----	6
Library Maintenance Fund	----	315
Head Start Program Fund	3,824	29,992
Child Nutrition Program Fund	----	3,824
Community Development Block Grant Fund	----	100
	<u>\$ 129,689</u>	<u>\$ 129,689</u>

NOTE 6 - GENERAL LONG TERM DEBT:

Debt attributable to the acquisition of the Police Jury's utility system and the operation of the utility system is reported as an obligation of the Police Jury's proprietary (enterprise) funds. Remaining debts are reported in the general long-term debt account group. The Police's debts are summarized as follows:

	<u>Proprietary Fund Obligations</u>	<u>General Long-term Debt</u>	<u>Total</u>
Capital Leases	\$ ----	\$ 158,329	\$ 158,329
Installment Purchase Obligations	----	15,477	15,477
Judgements Payable	----	237,181	237,181
Compensated Absences	5,224	93,947	99,171
	<u>\$ 5,224</u>	<u>\$ 504,934</u>	<u>\$ 510,158</u>

Changes in the Police Jury's general long-term debt for the year ended December 31, 2000 are presented as follows:

GRANT PARISH POLICE JURY

Notes to Financial Statements

	<u>Beginning Balance</u>	<u>Debt Issued</u>	<u>Debt Retired</u>	<u>Ending Balance</u>
Capital Leases	\$ 219,790	\$ ----	\$ 61,461	158,329
Installment Purchase Obligations	16,606	8,695	9,824	15,477
Judgements Payable	237,181	----	----	237,181
Compensated Absences	37,976	97,166	41,195	93,947
<u>Total General Long-term Debt</u>	<u>\$ 511,553</u>	<u>\$ 105,861</u>	<u>\$ 112,480</u>	<u>\$504,934</u>

Capital Leases

The Police Jury has acquired equipment by entering into capital leasing arrangements. For financial reporting purposes, minimum lease payments relating to leased equipment have been capitalized. The leased property is reported by the general fixed assets account group at its original cost. Capital lease obligations outstanding at December 31, 2000 are described as follows:

Lease agreement dated October, 1997 executed in exchange for wheel loader, with an original balance of \$87,980, bearing interest at a rate of 6.0%, payable in 72 monthly installments of \$1,222.	\$ 37,230
Lease agreement dated December, 1997 executed in exchange for an excavator, with an original balance of \$126,014, bearing interest at a rate of 6.25%, payable in 60 monthly installments of \$2,438.	52,720
Lease agreement dated February, 1998 executed in exchange for a backhoe loader, with an original balance of \$52,539, bearing interest at a rate of 6.75%, payable in 60 monthly installments of \$1,028.	23,921
Lease agreement dated July, 1999 executed in exchange for a backhoe loader, with an original balance of \$61,022, bearing interest at a rate of 6.25%, payable in 60 monthly installments of \$1,175.	44,211
Lease agreement dated March, 1998 executed in exchange for a copier, with an original balance of \$8,895, bearing interest at a rate of 12.85%, payable in 36 monthly installments of \$247.	247
<u>Total</u>	<u>\$ 158,329</u>

Future minimum lease payments due under capital lease arrangements are presented as follows:

GRANT PARISH POLICE JURY

Notes to Financial Statements

<u>Year Ended December 31st</u>	
2001	\$ 70,605
2002	67,920
2003	26,122
2004	7,048
<hr/>	
Total minimum lease payments	171,695
Amounts representing interest	(13,366)
<hr/>	
Present value of minimum lease payments	<u>\$ 158,329</u>

Installment Purchase Obligations:

The Police Jury has acquired equipment by entering into installment purchase arrangements. Installment purchase obligations outstanding at December 31, 2000 are described as follows:

Installment purchase agreement dated September, 1996 executed in exchange for a heavy duty dump truck, with an original balance of \$37,675, bearing interest at a rate of 5.5%, payable in 60 monthly installments of \$716. 9,337

The Police Jury has assumed an installment purchase agreement dated March, 1999 that was executed by the previous sponsor of the Head Start Program in exchange for a van, the agreement features an original balance of \$14,420, bearing interest at a rate of 10.0%, payable in 36 monthly installments of \$465. 6,140

Total	<u>\$ 15,477</u>
-------	------------------

A schedule of maturities associated with installment purchase obligations is provided as follows:

<u>Year Ended December 31th</u>	
2001	\$ 14,079
2002	1,398
<hr/>	
Total	<u>\$ 15,477</u>

Judgements Payable

At December 31, 2000, three judgments totaling \$237,181 have been rendered against the Police Jury. These judgments are final and irreversible. Judgments payable do not include deposition costs, expert witness fees, court costs or legal interest from date of judicial demand, which were also assessed.

GRANT PARISH POLICE JURY

Notes to Financial Statements

The Police Jury did not have general liability insurance to cover the amounts of judgments awarded to plaintiffs in lawsuits brought against the Police Jury. Consequently, the \$237,181 in judgments payable at December 31, 2000, plus all related costs and interest from date of judicial demand are the Police Jury's sole responsibility.

Compensated Absences

Compensated absences refers to the Police Jury's obligation to provide vested accrued leave benefits that have been earned by its employees.

NOTE 7 - PENSION PLAN:

Substantially all employees not covered by other plans are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and separate benefit provisions. All of the Police Jury's participating employees are members of Plan A.

All permanent employees working at least 28 hours per week and who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service, are entitled to a retirement benefit, payable monthly for life, equal to three per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one per cent of the final-average salary, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980, plus three per cent of final average salary for each year of service credited after the revision date. Final-average salary is the employees' average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and who do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information on the System. This report may be obtained by contacting the Parochial Employee's Retirement System at Post Office Box 14619, Baton Rouge, Louisiana 70898-4619 or at (225) 928-1361.

Employees are required to contribute 9.5 percent of their salaries to the System. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. In addition, contributions to the System also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan.

GRANT PARISH POLICE JURY

Notes to Financial Statements

NOTE 8 - PROPERTY AND EQUIPMENT:

Changes in general fixed assets are presented as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Land, Buildings & Improvements	\$ 2,223,907	\$ 279,840	\$ 10,000	\$ 2,493,747
Furniture, Fixtures and Equipment	1,634,746	101,512	----	1,736,258
<u>Total General Fixed Assets</u>	<u>\$ 3,858,653</u>	<u>\$ 381,352</u>	<u>\$ 10,000</u>	<u>\$ 4,230,005</u>

Effective August, 2000, the Police Jury became the sponsor for Head Start Program activities conducted within Grant Parish. In connection with sponsoring the Head Start Program, the Police Jury received custody of certain buildings and equipment that were originally acquired with Head Start funds by the Program's previous sponsor. Current additions to general fixed assets include \$343,750 attributable to the acquisition of Head Start property and equipment. The amount recorded in connection with these acquisitions was based on estimated fair market value at August, 2000.

A summary of the property and equipment reported by the proprietary (enterprise) fund at December 31, 2000 consists of the following:

Utility System	\$ 1,245,902
Equipment	102,952
<u>Total</u>	<u>1,348,854</u>
<u>Less Accumulated Depreciation</u>	<u>(660,980)</u>
<u>Net Property and Equipment</u>	<u>\$ 687,874</u>

Depreciation expense for the year ended December 31, 2000 totaled \$37,392.

NOTE 9 - CONTINGENCIES:

Existing conditions that may have financial consequences in the future are referred to as contingencies. Contingencies existing at December 31, 2000 are described as follows:

Litigation

As the governing authority for Grant Parish, the Police Jury has numerous responsibilities. These responsibilities include maintaining roads and other public facilities as well as disposing of solid waste on a Parishwide basis. Due to the extensive nature of the Police Jury's responsibilities, it is sometimes the target of litigation.

A variety of lawsuits involving the Police Jury are currently pending; however, due to an absence of recent activity, at least some of these cases appear to be dormant. An estimate of potential losses from litigation is not currently available and no provision for losses of this nature is included in the

GRANT PARISH POLICE JURY

Notes to Financial Statements

accompanying financial statements. In addition, there is no general liability insurance to offset judgments that might arise from lawsuits currently pending.

Parish Boundary:

The litigation discussed above includes a matter involving the boundary between Grant and Rapides Parishes. The litigation is intended to resolve uncertainty regarding the location of the parish boundary. The Grant Parish Police Jury is responsible for paying the attorney's fees and court cost that will be incurred by the Parish in connection with this matter; however, these cost cannot presently be estimated. Furthermore, resolving this issue could have a significant effect on Grant Parish's tax base but the amount of any reduction or increase in the tax base cannot presently be predicted.

NOTE 10 - RISK MANAGEMENT:

The Police Jury is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Police Jury has not maintained general liability coverage to insure against torts; however, no liability has resulted from these uninsured risks during the past three years. Judgements resulting from these uninsured risks are reported in the general long-term debt account group when it is probable that a loss has occurred and the amount can be reasonably estimated. Judgements currently payable attributable to the uninsured risk total \$237,181.

The Police Jury insures against the remaining risks by participation in public entity risk pools that operate as common insurance programs and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

NOTE 11 – POST RETIREMENT BENEFITS:

Employee benefits offered by the Police Jury include paying a portion of the health insurance premiums for retired employees. Expenditures associated with providing post retirement health insurance benefits are recorded when premiums become due. A total of three retirees have elected to participate in the post retirement insurance program and the cost of providing benefits during the year ended December 31, 2000 was approximately \$13,000.

NOTE 12 – CONTRIBUTED CAPITAL:

The Police Jury's enterprise fund has received contributed capital from a variety of grantors. Contributed capital and changes in contributed capital for the enterprise fund is presented as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Contributions	\$ 596,486	\$ ----	\$ ----	\$ 596,486
Accumulated Amortization	(163,400)	(11,929)	----	(175,329)
<u>Contributed Capital</u>	<u>\$ 433,086</u>	<u>\$ (11,929)</u>	<u>\$ ----</u>	<u>\$ 421,157</u>

GRANT PARISH POLICE JURY

Notes to Financial Statements

NOTE 13 – BUDGET VARIANCES:

During the year ended December 31, 2000, some of the Police Jury's special revenue funds experienced unfavorable budget variances. The unfavorable variances are described as follows:

<u>Fund</u>	<u>Variance</u>
Child Nutrition Program Fund	Budgeted revenue exceeded actual revenue by \$17,228.
Head Start – GPPJ Program Fund	Budgeted revenue exceeded actual revenue by \$41,556.
Head Start – Predecessor's Close Out Fund	The fund expended \$88,000; however no budget was adopted
Criminal Court Fund	Budgeted expenditures exceeded actual expenditures by \$14,558

The budget variances described above are not expected to materially effect the Police Jury financial position or results of operations.

GRANT PARISH POLICE JURY

Combining Balance Sheet

Special Revenue Funds

December 31, 2000

Maintenance Funds	Head Start Funds	Child Nutrition Program	Economic Development	Criminal Court	Insurance Premium Tax	Supoena Witness	Total
\$ 1,054,000	\$ 15,273	\$ -	\$ 239,721	\$ -	\$ 85,302	\$ 3,488	\$ 1,397,784
844,668	32,848	7,135	-	5,418	-	8	890,077
315	3,824	-	-	-	-	-	4,139
<u>\$ 1,898,983</u>	<u>\$ 51,945</u>	<u>\$ 7,135</u>	<u>\$ 239,721</u>	<u>\$ 5,418</u>	<u>\$ 85,302</u>	<u>\$ 3,496</u>	<u>\$ 2,292,000</u>

Assets

Cash and cash equivalents
Receivables
Interfund receivables

Total assets

Liabilities and Fund Equity

Liabilities:

Bank overdraft
Accounts, salaries and other payables
Interfund payables
Intergovernmental payables

Total liabilities

Fund Equity:

Fund balance

Total liabilities and fund equity

GRANT PARISH POLICE JURY

Combining Statement of Revenue, Expenditures and Changes in Fund Balance

Special Revenue Funds

December 31, 2000

	Maintenance Funds	Head Start Funds	Child Nutrition Program	Economic Develop- ment	Criminal Court	Insurance Premium Tax	Supoena Witness	Total
<u>Revenues:</u>								
Taxes:								
Ad valorem	\$ 646,217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 646,217
Sales and use	801,231	-	-	-	-	-	-	801,231
Other taxes	-	-	-	-	-	38,697	-	38,697
Federal grants	333,700	442,176	22,291	-	-	-	-	798,167
State funds:								
Parish transportation funds	315,945	-	-	-	-	-	-	315,945
State revenue sharing	95,222	-	-	-	-	-	-	95,222
Other state funds	34,913	-	-	-	-	-	-	34,913
Local funds	-	89,268	-	-	26,980	-	-	116,248
Fines and forfeitures	-	-	-	-	76,999	-	544	77,543
Interest earned	24,340	-	-	4,748	57	2,286	55	31,486
Rental of properties	2,400	-	-	-	-	-	-	2,400
Other income	51,489	-	481	-	-	-	2,950	54,920
Total revenues	2,305,457	531,444	22,772	4,748	104,036	40,983	3,549	3,012,989
Expenditures	2,040,259	531,444	22,772	-	154,558	-	3,858	2,752,891
Excess (deficiency) of revenues over expenditures	265,198	-	-	4,748	(50,522)	40,983	(309)	260,098
<u>Other Financing Sources (Uses):</u>								
Operating transfers in	-	-	-	-	87,543	-	-	87,543
Operating transfers out	-	-	-	-	-	(88,000)	-	(88,000)
Total other financing sources (uses)	-	-	-	-	87,543	(88,000)	-	(457)
Excess (deficiency) of revenues and other resources over (under) expenditures and other uses	265,198	-	-	4,748	37,021	(47,017)	(309)	259,641
Fund balance - beginning of year	1,401,716	-	-	234,973	(34,943)	132,319	3,158	1,737,223
Fund balance - end of year	\$ 1,666,914	\$ -	\$ -	\$ 239,721	\$ 2,078	\$ 85,302	\$ 2,849	\$ 1,996,864

GRANT PARISH POLICE JURY

Combining Statement of Expenditures

Special Revenue Funds

December 31, 2000

	Maintenance Funds	Head Start Funds	Child Nutrition Program	Economic Develop- ment	Criminal Court	Insurance		Supoena Witness	Total
						Premium Tax			
General Government:									
Judicial	\$ -	\$ -	-	\$ -	\$ 154,558	-	\$ -	3,858	\$ 158,416
Finance and administrative	117,346	35,332	33	-	-	-	-	-	152,711
Other general government	93,767	-	-	-	-	-	-	-	93,767
Public works	1,463,284	-	-	-	-	-	-	-	1,463,284
Health and welfare	39,814	493,320	22,739	-	-	-	-	-	555,873
Culture and recreation	227,666	-	-	-	-	-	-	-	227,666
Debt service	81,345	2,792	-	-	-	-	-	-	84,137
Capital outlay	17,037	-	-	-	-	-	-	-	17,037
	<u>\$ 2,040,259</u>	<u>\$ 531,444</u>	<u>\$ 22,772</u>	<u>\$ -</u>	<u>\$ 154,558</u>	<u>\$ -</u>	<u>\$ 3,858</u>	<u>\$ 2,752,891</u>	
Total expenditures									

GRANT PARISH POLICE JURY

Combining Balance Sheet

Maintenance Funds (Special Revenue)

December 31, 2000

	Parish Road Maintenance	Sanitary Landfill Maintenance	Courthouse and Jail Maintenance	Library Maintenance	Health Unit Maintenance	Medical Clinic Maintenance	Total
	\$ 167,627	\$ 558,342	\$ 558	\$ 11,490	\$ 247,341	\$ 68,642	\$ 1,054,000
Cash and cash equivalents	292,629	60,684	97,245	329,180	64,930	-	844,668
Receivables	315	-	-	-	-	-	315
Interfund receivables							
Total assets	\$ 460,571	\$ 619,026	\$ 97,803	\$ 340,670	\$ 312,271	\$ 68,642	\$ 1,898,983

Assets

Cash and cash equivalents
Receivables
Interfund receivables

Total assets

Liabilities and Fund Equity

Liabilities:

Accounts, salaries and other payables
Interfund payables
Intergovernmental payables

\$ 63,477	\$ 34,548	\$ 7,658	\$ 7,556	\$ 1,428	\$ 225	\$ 114,892
79,063	11,678	4,711	315	6	-	95,773
-	-	-	19,483	1,921	-	21,404
142,540	46,226	12,369	27,354	3,355	225	232,069

Total liabilities

Fund Equity:

Fund balance

318,031	572,800	85,434	313,316	308,916	68,417	1,666,914
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Total liabilities and fund equity

\$ 460,571	\$ 619,026	\$ 97,803	\$ 340,670	\$ 312,271	\$ 68,642	\$ 1,898,983
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GRANT PARISH POLICE JURY

Combining Statement of Revenue, Expenditures and Changes in Fund Balance

Maintenance Funds (Special Revenue)

December 31, 2000

	Parish Road Maintenance	Sanitary Landfill Maintenance	Courthouse and Jail Maintenance	Library Maintenance	Health Unit Maintenance	Medical Clinic Maintenance	Total
Revenues:							
Taxes:							
Ad valorem	\$ 222,869	\$ -	\$ 83,350	\$ 284,347	\$ 55,651	\$ -	\$ 646,217
Sales and use	-	801,231	-	-	-	-	801,231
Federal grants	333,700	-	-	-	-	-	333,700
State funds:							
Parish transportation funds	315,945	-	-	-	-	-	315,945
State revenue sharing	32,953	-	12,324	41,717	8,228	-	95,222
Other state funds	17,155	-	-	17,758	-	-	34,913
Interest earned	5,618	10,289	665	1,511	5,163	1,094	24,340
Rental of properties	-	-	-	-	2,400	-	2,400
Other income	-	41,792	-	9,224	473	-	51,489
Total revenues	928,240	853,312	96,339	354,557	71,915	1,094	2,305,457
Expenditures							
General Government:							
Finance and administrative	48,566	51,837	7,059	4,914	4,970	-	117,346
Other general government	-	-	93,767	-	-	-	93,767
Public works	799,784	663,500	-	-	-	-	1,463,284
Health and welfare	-	-	-	-	33,218	6,596	39,814
Culture and recreation	-	-	-	227,666	-	-	227,666
Debt service	64,284	14,096	-	2,965	-	-	81,345
Capital outlay	-	1,090	-	14,230	1,717	-	17,037
Total expenditures	912,634	730,523	100,826	249,775	39,905	6,596	2,040,259
Excess (deficiency) of revenues over expenditures	15,606	122,789	(4,487)	104,782	32,010	(5,502)	265,198
Fund balance - beginning of year	302,425	450,011	89,921	208,534	276,906	73,919	1,401,716
Fund balance - end of year	\$ 318,031	\$ 572,800	\$ 85,434	\$ 313,316	\$ 308,916	\$ 68,417	\$ 1,666,914

GRANT PARISH POLICE JURY

Combining Balance Sheet

Head Start Funds (Special Revenue)

December 31, 2000

	GPPJ Head Start Program	Close Out Predecessor's Program	Total
<u>Assets</u>			
Cash and cash equivalents	\$ 15,273	\$ -	\$ 15,273
Receivables	32,848	-	32,848
Interfund receivables	<u>3,824</u>	<u>-</u>	<u>3,824</u>
Total assets	<u>\$ 51,945</u>	<u>\$ -</u>	<u>\$ 51,945</u>
<u>Liabilities and Fund Equity</u>			
<u>Liabilities:</u>			
Accounts, salaries and other payables	\$ 21,953	\$ -	\$ 21,953
Interfund payables	<u>29,992</u>	<u>-</u>	<u>29,992</u>
Total liabilities	51,945	-	51,945
<u>Fund Equity:</u>			
Fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund equity	<u>\$ 51,945</u>	<u>\$ -</u>	<u>\$ 51,945</u>

GRANT PARISH POLICE JURY
Combining Statement of Revenue,
Expenditures and Changes in Fund Balance
Head Start Funds (Special Revenue)
For the Year Ended December 31, 2000

	GPPJ Head Start Program	Close Out Predecessor's Program	Total
<u>Revenues:</u>			
Federal funds	\$ 354,176	\$ 88,000	\$ 442,176
Local funds - (In-kind match)	<u>89,268</u>	<u>-</u>	<u>89,268</u>
Total revenues	<u>443,444</u>	<u>88,000</u>	<u>531,444</u>
<u>Expenditures</u>			
General Government:			
Finance and administrative	35,332	-	35,332
Health and welfare	405,320	88,000	493,320
Debt service	<u>2,792</u>	<u>-</u>	<u>2,792</u>
Total expenditures	<u>443,444</u>	<u>88,000</u>	<u>531,444</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

GRANT PARISH POLICE JURY

Combining Balance Sheet

Capital Project Funds

December 31, 2000

	Medical Clinic	Community Development Block Grant	Total
<u>Assets</u>			
Cash and cash equivalents	\$ 48,018	\$ 20	\$ 48,038
Total assets	\$ 48,018	\$ 20	\$ 48,038
<u>Liabilities and Fund Equity</u>			
<u>Liabilities:</u>			
Accounts, salaries and other payables	\$ 765	\$ -	\$ 765
Interfund payables	-	100	100
Total liabilities	765	100	865
<u>Fund Equity:</u>			
Fund balance	47,253	(80)	47,173
Total liabilities and fund equity	\$ 48,018	\$ 20	\$ 48,038

GRANT PARISH POLICE JURY
Combining Statement of Revenue,
Expenditures and Changes in Fund Balance
Capital Project Funds
For the Year Ended December 31, 2000

	Medical Clinic	Community Development Block Grant	Total
<u>Revenues:</u>			
Interest earned	\$ 717	\$ -	\$ 717
	<u>717</u>	<u>-</u>	<u>717</u>
Total revenues			
<u>Expenditures</u>			
General Government:			
Finance and administrative	<u>255</u>	<u>80</u>	<u>335</u>
	<u>255</u>	<u>80</u>	<u>335</u>
Total expenditures			
Excess (deficiency) of revenues over expenditures	<u>462</u>	<u>(80)</u>	<u>382</u>
Fund balance - beginning of year	<u>46,791</u>	<u>-</u>	<u>46,791</u>
Fund balance - end of year	<u>\$ 47,253</u>	<u>\$ (80)</u>	<u>\$ 47,173</u>

Grant Parish Police Jury

Schedule of Compensation Paid to Police Jurors ***For the year ended December 31, 2000***

M. E. Allen	13,440
Cecil W. Ballard	209
Donnie Brown	13,440
Michael L. Brown	9,694
Jimmy D. Bryant	208
Bobby J. Chelette	13,231
Marvin P. DeLong	13,231
Barney E. Durand, Sr.	235
Roy G. Edwards	209
Tom Hamilton	13,440
W. C. Hollaway	13,231
Julius F. Scott	13,231

Total

103,799

Grant Parish Police Jury

Schedule of Expenditure of Federal Financial Awards For the year ended December 31, 2000

<u>FEDERAL GRANTOR / Pass-through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
UNITED STATES DEPARTMENT OF AGRICULTURE		
Pass-through State of Louisiana, Department of the Treasury		
Child Nutrition Program	14.228	\$ 22,291
National Forest Receipts	10.666	<u>333,700</u>
 Total United States Department of Agriculture		 355,991
 UNITED STATES DEPARTMENT OF THE INTERIOR		
Direct Program - Payment in Lieu of Taxes	15.226	15,012
 FEDERAL EMERGENCY MANAGEMENT AGENCY		
Passed through Louisiana Department of the Treasury		
Emergency Management Assistance	83.534	10,375
 UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Direct Program - Head Start Program	93.600	<u>442,176</u>
 Total Expenditure of Federal Awards		 <u>\$ 823,554</u>

Note

The schedule of expenditures of federal awards was prepared in conformity with generally accepted accounting principles for Governmental Units. See notes to the accompanying financial statements for further details.

ROZIER, HARRINGTON & MCKAY

CERTIFIED PUBLIC ACCOUNTANTS

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June 15, 2001

INDEPENDENT AUDITORS' REPORT ON **COMPLIANCE WITH REQUIREMENTS APPLICABLE** **TO EACH MAJOR PROGRAM AND INTERNAL CONTROL** **OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

The Grant Parish Police Jury
Colfax, Louisiana 71417

COMPLIANCE

We have audited the compliance of the Grant Parish Police Jury with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2000. The Grant Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Grant Parish Police Jury's management. Our responsibility is to express an opinion on the Grant Parish Police Jury's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Grant Parish Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Grant Parish Police Jury's compliance with those requirements.

In our opinion, the Grant Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000.

-Members-


American Institute of Certified Public Accountants • Society of Louisiana, CPAs

INTERNAL CONTROL OVER COMPLIANCE

The management of the Grant Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Grant Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.


ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

GRANT PARISH POLICE JURY
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2000

PART I - SUMMARY OF AUDITOR'S RESULTS:

- The Independent Auditors' Report on the primary government financial statements for the Grant Parish Police Jury as of December 31, 2000 and for the year then ended expressed a qualified opinion.
- The results of the audit disclosed no instances of noncompliance that are considered to be material to the primary government financial statements of the Grant Parish Police Jury.
- The Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 expressed an unqualified opinion on compliance requirements for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned cost.
- Major programs for the year ended December 31, 2000 are presented as follows:

UNITED STATES DEPARTMENT OF AGRICULTURE (Passed Through State of Louisiana)
CFDA No. 10.666 - National Forest Receipts
CFDA No. 93.600 – Head Start Program

- A threshold of \$300,000 was used for distinguishing between Type A and Type B programs for purposes of identifying major programs.
- The Grant Parish Police Jury was not considered to be a low risk auditee as defined by OMB Circular A-133.

PART II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS:

- None.

PART III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS WHICH SHALL INCLUDE AUDIT FINDINGS AS DEFINED BY OMB CIRCULAR A-133:

- None.

GRANT PARISH POLICE JURY
Management's Corrective Plan
For the Year Ended December 31, 2000

<u>SECTION I</u> INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings were reported in the schedule of findings and questioned costs.	Response – N/A
<u>SECTION II</u> INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings were reported in the schedule of findings and questioned costs.	Response – N/A
<u>SECTION III</u> MANAGEMENT LETTER	
No findings were reported in the schedule of findings and questioned costs.	Response – N/A

GRANT PARISH POLICE JURY
Summary of Prior Year Findings and Questioned Cost
For the Year Ended December 31, 2000

<u>SECTION I</u> INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings were reported in the schedule of findings and questioned costs.	Response – N/A
<u>SECTION II</u> INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings were reported in the schedule of findings and questioned costs.	Response – N/A
<u>SECTION III</u> MANAGEMENT LETTER	
No findings were reported in the schedule of findings and questioned costs.	Response – N/A

FORM **SF-SAC**
(8-97)U.S. DEPARTMENT OF COMMERCE – BUREAU OF THE CENSUS
ACTING AS COLLECTING AGENT FOR
OFFICE OF MANAGEMENT AND BUDGET**Data Collection Form for Reporting on
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS**Complete this form, as required by OMB Circular A-133, "Audits
of States, Local Governments, and Non-Profit Organizations."**RETURN TO****Single Audit Clearinghouse**
1201 E. 10th Street
Jeffersonville, IN 47132**PART I GENERAL INFORMATION** *(To be completed by auditee, except for Item 7)*

1. Fiscal year ending date for this submission mm/dd/yy 12/31/00		2. Type of Circular A-133 audit 1 <input checked="" type="checkbox"/> Single audit 2 <input type="checkbox"/> Program-specific audit	
3. Audit period covered 1 <input checked="" type="checkbox"/> Annual 3 <input type="checkbox"/> Other - 0 Months 2 <input type="checkbox"/> Biennial		FEDERAL GOVERNMENT USE ONLY	4. Date received by Federal clearinghouse
5. Employer Identification Number (EIN) a. Auditee EIN 72-6000493 b. Are multiple EINs covered in this report? 1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No			
6. AUDITEE INFORMATION		7. AUDITOR INFORMATION <i>(To be completed by auditor)</i>	
a. Auditee name Grant Parish Police Jury		a. Auditor name Rozier, Harrington & McKay	
b. Auditee address <i>(Number and street)</i> Street 200 Main Street City Colfax State LA ZIP Code 71417		b. Auditor address <i>(Number and street)</i> Street 1407 Peterman Drive Post Office Box 12178 City Alexandria, LA 71315 State Louisiana ZIP Code 71315	
c. Auditee contact Name Randall K. Briggs Title Secretary / Treasurer		c. Auditor contact Name Lee W. Willis Title Partner	
d. Auditee contact telephone (318) 487-5755		d. Auditor contact telephone (318) 442-1608	
e. Auditee contact FAX <i>(Optional)</i> (318) 487-5755		e. Auditor contact FAX <i>(Optional)</i> (318) 487-2027	
f. Auditee contact E-mail <i>(Optional)</i>		f. Auditor contact E-mail <i>(Optional)</i>	

g. AUDITEE CERTIFICATION STATEMENT - This is to certify that, to the best of my knowledge and belief, the auditee has:

(1) Engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in **Parts I, II, and III** of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

Signature of certifying official Date Month Day Year

Randall K. Briggs 6/26/01

Name/Title of certifying official

Randall Briggs - Secretary/Treasurer

g. AUDITOR STATEMENT - The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 5 and 6, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is **not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in **Parts II and III** of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Signature of auditor

Date Month Day Year

Lu Wilh.

6/26/01

PART I

GENERAL INFORMATION - Continued

8. Indicate whether the auditee has either a Federal cognizant or oversight agency for audit. (Mark (X) one box)

1 ☐ Cognizant agency 2 ☒ Oversight agency

9. Name of Federal cognizant or oversight agency for audit. (Mark (X) one box)

- | | | | |
|--|--|---|--|
| 01 <input type="checkbox"/> African Development Foundation | 83 <input type="checkbox"/> Federal Emergency Management Agency | 16 <input type="checkbox"/> Justice | 08 <input type="checkbox"/> Peace Corps |
| 02 <input type="checkbox"/> Agency for International Development | 34 <input type="checkbox"/> Federal Mediation and Conciliation Service | 17 <input type="checkbox"/> Labor | 59 <input type="checkbox"/> Small Business Administration |
| 10 <input checked="" type="checkbox"/> Agriculture | 39 <input type="checkbox"/> General Services Administration | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration |
| 11 <input type="checkbox"/> Commerce | 93 <input type="checkbox"/> Health and Human Services | 89 <input type="checkbox"/> National Archives and Records Administration | 19 <input type="checkbox"/> State |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 14 <input type="checkbox"/> Housing and Urban Development | 05 <input type="checkbox"/> National Endowment for the Arts | 20 <input type="checkbox"/> Transportation |
| 12 <input type="checkbox"/> Defense | 03 <input type="checkbox"/> Institute for Museum Services | 06 <input type="checkbox"/> National Endowment for the Humanities | 21 <input type="checkbox"/> Treasury |
| 84 <input type="checkbox"/> Education | 04 <input type="checkbox"/> Inter-American Foundation | 47 <input type="checkbox"/> National Science Foundation | 82 <input type="checkbox"/> United States Information Agency |
| 81 <input type="checkbox"/> Energy | 15 <input type="checkbox"/> Interior | 07 <input type="checkbox"/> Office of National Drug Control Policy | 64 <input type="checkbox"/> Veterans Affairs |
| 66 <input type="checkbox"/> Environmental Protection Agency | | | <input type="checkbox"/> Other - Specify: |

PART II

FINANCIAL STATEMENTS (To be completed by auditor)

1. Type of audit report (Mark (X) one box)

1 ☐ Unqualified opinion 2 ☒ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion

2. Is a "going concern" explanatory paragraph included in the audit report? 1 ☐ Yes 2 ☒ No

3. Is a reportable condition disclosed? 1 ☐ Yes 2 ☒ No -SKIP to Item 5

4. Is any reportable condition reported as a material weakness? 1 ☐ Yes 2 ☐ No

5. Is a material noncompliance disclosed? 1 ☐ Yes 2 ☒ No

PART III**FEDERAL PROGRAMS (To be completed by auditor)**

1. Type of audit report on major program compliance

1 ☒ Unqualified opinion 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion

2. What is the dollar threshold to distinguish Type A and Type B programs §_.520(b)?

\$ 300,000

3. Did the auditee qualify as a low-risk auditee (§_.530)?

1 ☐ Yes 2 ☒ No

4. Are there any audit findings required to be reported under §_.510(a)?

1 ☐ Yes 2 ☒ No

5. Which Federal Agencies are required to receive the reporting package? (Mark (X) all that apply)

- | | | | |
|--|--|---|--|
| 01 <input type="checkbox"/> African Development Foundation | 83 <input type="checkbox"/> Federal Emergency Management Agency | 16 <input type="checkbox"/> Justice | 08 <input type="checkbox"/> Peace Corps |
| 02 <input type="checkbox"/> Agency for International Development | 34 <input type="checkbox"/> Federal Mediation and Conciliation Service | 17 <input type="checkbox"/> Labor | 59 <input type="checkbox"/> Small Business Administration |
| 10 <input type="checkbox"/> Agriculture | 39 <input type="checkbox"/> General Services Administration | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration |
| 11 <input type="checkbox"/> Commerce | 93 <input type="checkbox"/> Health and Human Services | 89 <input type="checkbox"/> National Archives and Records Administration | 19 <input type="checkbox"/> State |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 14 <input type="checkbox"/> Housing and Urban Development | 05 <input type="checkbox"/> National Endowment for the Arts | 20 <input type="checkbox"/> Transportation |
| 12 <input type="checkbox"/> Defense | 03 <input type="checkbox"/> Institute for Museum Services | 06 <input type="checkbox"/> National Endowment for the Humanities | 21 <input type="checkbox"/> Treasury |
| 84 <input type="checkbox"/> Education | 04 <input type="checkbox"/> Inter-American Foundation | 47 <input type="checkbox"/> National Science Foundation | 82 <input type="checkbox"/> United States Information Agency |
| 81 <input type="checkbox"/> Energy | 15 <input type="checkbox"/> Interior | 07 <input type="checkbox"/> Office of National Drug Control Policy | 64 <input type="checkbox"/> Veterans Affairs |
| 66 <input type="checkbox"/> Environmental Protection Agency | | | 00 <input checked="" type="checkbox"/> None |
| | | | <input type="checkbox"/> Other - Specify: |

PART III FEDERAL PROGRAMS - Continued**6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR****7. AUDIT FINDINGS AND QUESTIONED COSTS**

CFDA number ¹ (a)	Name of Federal program (b)	Amount expended (c)	Major program (a) 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	Type of compliance requirement ² (b)	Amount of questioned costs (c)	Internal control findings ³ (d) 1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	Audit finding reference number(s) (e)
10.666	National Forest Receipts	\$333,700	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	N/A	\$-0-	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	N/A
15.226	Payment in Lieu of Taxes	\$15,012	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	N/A	\$-0-	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	N/A
83.534	Emergency Management Assistance	\$10,375	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	N/A	\$-0-	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	N/A
10.558	Child Nutrition Program	\$22,291	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	N/A	\$-0-	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	N/A
93.600	Head Start Program	\$442,176	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	N/A	\$-0-	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	N/A
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	
TOTAL	FEDERAL AWARDS EXPENDED	\$823,554					

IF ADDITIONAL LINES ARE NEEDED, PLEASE REFER TO THE INSTRUCTIONS
FOR OMB CIRCULAR A-133 WORD PROCESSING TEMPLATE

¹ Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available.

² Type of compliance requirement (*Enter the letter(s) of all that apply to audit findings and questioned costs reported for each Federal program.*)

- | | | |
|---|--|---------------------------------|
| A. Activities allowed or unallowed | G. Matching, level of effort, earmarking | L. Reporting |
| B. Allowable costs/cost principles | H. Period of availability of funds | M. Subrecipient monitoring |
| C. Cash management | I. Procurement | N. Special tests and provisions |
| D. Davis - Bacon Act | J. Program income | O. None |
| E. Eligibility | K. Real property acquisition and relocation assistance | |
| F. Equipment and real property management | | |

³ Type of internal control findings (*Mark (X) all that apply*)

- | | | |
|------------------------|--------------------------|------------------|
| A. Material weaknesses | B. Reportable conditions | C. None reported |
|------------------------|--------------------------|------------------|